

**La Plata County**  
**Sales, Lodger's, and HUTF Tax Collection**  
**December, 2017**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>\$ Difference</u>	<u>Difference</u>	
<b>Sales Taxes*</b>								
Budgeted	13,289,325	14,509,285	15,379,842	15,477,793	15,787,349	309,556	2.00%	
<i>Month Earned/Month Received</i>								
Jan/Mar	1,006,783	1,080,948	1,104,739	1,137,452	1,079,540	(57,912)	-5.09%	**
Feb/April	923,953	1,012,755	1,009,156	1,160,712	1,162,383	1,671	0.14%	
Mar/May	1,090,989	1,131,149	1,205,340	1,198,872	1,215,763	16,891	1.41%	
Apr/June	1,036,915	1,103,405	1,152,666	1,209,960	1,199,808	(10,152)	-0.84%	
May/July	1,133,993	1,236,732	1,608,821	1,282,893	1,392,775	109,882	8.57%	
June/Aug	1,374,114	1,364,456	1,423,629	1,519,257	1,603,832	84,575	5.57%	
July/Sept	1,352,515	1,439,484	1,500,685	1,500,880	1,962,767	461,887	30.77%	***
Aug/Oct	1,277,198	1,374,063	1,404,306	1,617,486	1,615,403	(2,083)	-0.13%	
Sept/Nov	1,279,327	1,398,018	1,481,763	1,429,345	1,512,340	82,995	5.81%	
Oct/Dec	1,187,157	1,164,492	1,250,699	1,246,549	1,389,069	142,520	11.43%	***
Nov/Jan	1,062,683	1,107,669	1,176,854	1,225,541			0.00%	
Dec/Feb	1,354,838	1,457,225	1,415,621	1,489,822			0.00%	
Totals	<u>\$ 14,080,465</u>	<u>\$ 14,870,396</u>	<u>\$ 15,734,278</u>	<u>\$ 16,018,768</u>	<u>\$ 14,133,680</u>	<u>\$ 830,275</u>	<u>6.89%</u>	
Change from Previous Year	8.53%	5.61%	5.81%	1.81%				

\*Sales Tax is two-months in arrears. The amounts are reported in the month the revenue is earned. The amounts reported include General, Road & Bridge, Capital Improvement and Joint Sales Tax Funds receipts.

\*\* - This decrease is attributable to the receipt in January 2016 of back taxes resulting in a net amount to the County of \$43,838. With this net amount excluded, there is a decrease of approximately 1.29% in January 2017 over January 2016.

\*\*\* - This increase is attributable to onetime collections based on the sale of assets and a 2016 late filing resulting in a net amount to the County of \$445,673. Without these anomalies there is an increase of approximately 1.1% in July 2017 over July 2016.

\*\*\*\* - This increase from October of 2016 to October of 2017 is largely attributable to payment of sales taxes in the currency period for prior months sales. Removing late filings received from each October's totals shows a decrease in the County's portion of sales taxes collected for October of \$35,944; the result of this adjustment is an increase from the prior October of \$106,576, or 8.5% increase.

**Lodger's Tax\***

Budgeted	200,000	235,915	230,000	230,000	280,000	50,000	21.74%	
First Qtr	50,330	53,343	43,979	74,713	78,807	4,094	5.48%	
Second Qtr	55,719	58,333	69,516	64,156	73,097	8,941	13.94%	
Third Qtr	85,710	110,719	103,565	123,132	147,930	24,798	20.14%	
Fourth Qtr	34,902	37,112	56,958	63,244			0.00%	
Totals	<u>\$ 226,661</u>	<u>\$ 259,507</u>	<u>\$ 274,019</u>	<u>\$ 325,245</u>	<u>\$ 299,834</u>	<u>\$ 37,833</u>	<u>14.44%</u>	
Change from Previous Year	-0.04%	14.49%	5.59%	18.69%				

\*Returns for lodger's tax are filed quarterly and due by the 25th day of the month following the quarter-end. The amounts in this report are reported in the month the revenue is earned.

**Highway User's Tax\***

Budgeted	2,750,000	2,927,000	2,869,000	3,009,740	3,369,162	140,740	4.91%	
<i>Month Earned/Month Received</i>								
Jan/Feb	248,725	250,040	255,439	254,429	294,938	40,509	15.92%	
Feb/Mar	242,045	256,018	96,253	265,051	253,434	(11,617)	-4.38%	
Mar/Apr	244,837	230,698	390,569	263,511	268,767	5,257	1.99%	
Apr/May	261,967	289,687	321,836	290,457	293,676	3,219	1.11%	
May/June	228,047	248,139	257,926	267,292	256,922	(10,370)	-3.88%	
Jun/July	283,271	263,788	264,980	276,396	284,571	8,175	2.96%	
July/Aug	221,124	241,180	221,997	213,194	250,105	36,911	17.31%	
Aug/Sept	225,981	222,271	242,923	263,508	252,102	(11,406)	-4.33%	
Sept/Oct	231,107	233,393	240,693	274,055	256,622	(17,433)	-6.36%	
Oct/Nov	202,861	223,589	165,850	254,648	268,127	13,478	5.29%	
Nov/Dec	305,294	336,792	463,559	338,278	346,391	8,113	2.40%	
Dec/Jan	267,149	241,533	247,572	256,297			0.00%	
Totals	<u>\$ 2,962,409</u>	<u>\$ 3,037,128</u>	<u>\$ 3,169,598</u>	<u>\$ 3,217,115</u>	<u>\$ 3,025,654</u>	<u>\$ 64,836</u>	<u>2.47%</u>	
Change from Previous Year	1.00%	2.52%	4.36%	1.50%				

\*Highway User's Tax is one month in arrears. The amounts are reported in the month the revenue is earned.